

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:) CHAPTER 7 CASE
)
SHERWYN'S HEALTH FOOD SHOP, INC.) CASE NO. 06-13617
)
) JUDGE PAMELA S. HOLLIS
Debtor(s))

TRUSTEE'S FINAL REPORT

To: THE HONORABLE
BANKRUPTCY JUDGE PAMELA S. HOLLIS

NOW COMES NORMAN NEWMAN, Trustee herein, and respectfully submits to the Court and to the United States Trustee his/her Final Report in accordance with 11 U.S.C. §704(9).

1. On October 23, 2006, the Debtor filed a voluntary petition for relief under Chapter 7 of the Bankruptcy Code. Norman B. Newman was subsequently appointed as the Chapter 7 trustee ("Trustee"). The Trustee's bond in this case is included as part of the Trustee's blanket bond.

2. The Trustee certifies that he has concluded the administration of this estate and has performed the duties enumerated in Section 704 of the Bankruptcy Code. The nonexempt assets of the estate have either been converted to cash, disposed of under orders of this Court, or are sought to be abandoned by the Trustee; there is no other property belonging to the estate; there are no matters pending or undetermined; claims have been reviewed; and all claim objections have been resolved to the best of the Trustee's knowledge. The Trustee has not found it advisable to oppose the Debtor(s) discharge. The Trustee certifies that this estate is ready to be closed. The tasks performed by the Trustee are set forth on Exhibit A.

3. The disposition of estate property is set forth in Exhibit B. The scheduled value of property abandoned is 0.00. The property abandoned, or sought to be abandoned, along with the reasons for such abandonment, is described in Exhibit B.

4. A summary of the Trustee's Final Report as of November 14, 2008 is as follows:

a. RECEIPTS (See Exhibit C)	<u>56,071.55</u>
b. DISBURSEMENTS (See Exhibit C)	<u>34,941.75</u>
c. NET CASH available for distribution	<u>21,129.80</u>
d. TRUSTEE/PROFESSIONAL COSTS	

1.	Trustee compensation requested	<u>6,053.58</u>
	(See Exhibit E)	
2.	Trustee Expenses (See Exhibit E)	<u>0.00</u>
3.	Compensation requested by attorney or other professionals for trustee (See Exhibit F)	<u>21,604.70</u>
e.	Illinois Income Tax for Estate (See Exhibit G)	<u>.00</u>

5. The Bar Date for filing unsecured claims expired on March 9, 2007.

6. All claims filed in this case with the Clerk of the Bankruptcy Court have been reviewed by the Trustee (see Exhibit D). The actual dollar amount of claims allowed and/or requested for this estate is as follows:

a.	Allowed unpaid Secured Claims	<u>0.00</u>
b.	Chapter 7 Administrative and 28 U.S.C. §1930 Claims	<u>27,658.28</u>
c.	Allowed Chapter 11 Administrative Claims	<u>0.00</u>
d.	Allowed Priority Claims	<u>0.00</u>
e.	Allowed Unsecured Claims	<u>245,566.46</u>

7. Trustee proposes that unsecured creditors receive a distribution of 0.00% of allowed claims.

8. Total compensation and expenses previously awarded to Trustee's counsel, accountant or other professional was \$34,906.67. Professional's compensation and expense requested but not yet allowed is \$0.00. The total of Chapter 7 professional fees and expenses requested for final allowance is 27,658.28.

9. A fee of \$0.00 was paid to Debtor's counsel for services rendered in connection with this case, and no basis appears to request an examination of those fees pursuant to 11 U.S.C. §329. Chapter 11 professionals' fees and expenses were allowed and/or paid pursuant to Court order(s) as follows:

<u>Applicant</u>	<u>Nature of Expense</u>	<u>Amount Allowed</u>
------------------	--------------------------	-----------------------

10. A fee of \$0.00 was paid to a bankruptcy petition preparer for services rendered in connection with this case, and no basis appears to request an examination of these fees pursuant to 11 U.S.C. §329.

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct and requests the Court to provide for notice and a hearing pursuant to 11 U.S.C.

§§330(a), 502(b) and 503(b). The Trustee further requests that the Court award final compensation and reimbursement of expenses and make final allowance of the administrative claims and expenses stated in this Report and for such other relief as the Court shall deem proper.

RESPECTFULLY SUBMITTED:

Dated: 1/23/2009

By: /s/ Norman B. Newman

NORMAN NEWMAN, Trustee
MUCH SHELIST
191 N. WACKER DRIVE
SUITE 1800
CHICAGO, IL 60606-1615

TASKS PERFORMED BY TRUSTEE

The Trustee reviewed the Debtor's Schedule of Assets and Liabilities and Statements of financial Affairs. The Trustee conducted an examination of the Debtor at the Section 341 meeting of creditors.

1. The Trustee prepared semi-annual reports to the United States Trustee's Office.
2. The Trustee managed the estate's cash on hand. This included investing the estate's funds in interest bearing accounts and maintaining a report of cash receipts and disbursements. The Trustee and his attorney were required to expend significant time negotiating occupancy arrangements with the Debtor's landlord.
3. The Trustee examined the Debtor's records in an effort to identify additional assets available to the estate for liquidation. The following assets which the Trustee sold consisted of Personal Property listed on Schedule B; inventory and stock owned by Sherwyn's Health Food Shop, Inc.
4. The Trustee attended to tax issues concerning the estate. The Debtor's financial records were incomplete and tax returns were not current. The Trustee's accountants were required to expend significant time in gathering information to prepare tax returns.
5. The Trustee reviewed the claims registered for possible objectionable claims filed in this case.
6. Unfortunately, due to the amount of professional time required to be expended in this case, as more fully explained in paragraphs 2 and 4 above, there are no funds available to pay claims of general unsecured creditors.

MUCH SHELIST

191 North Wacker Drive, Suite 1800
Chicago, IL 60606.1615
T 312.521.2000 F 312.521.2100
FEIN 36-2757501

Sherwyn's Health Food Shop, Inc.
c/o Norman B. Newman
191 N. Wacker Dr.
Chicago, IL 60606

Invoice Number: *****

Invoice Date: 11/13/2008

Matter Number: 0005882.0009
06 - Trustee Matters

Billing Attorney: Norman B. Newman

FEES THROUGH NOVEMBER 13, 2008

Date	Atty.	Description	Hours
10/24/06	NBN	Review petition and schedules filed to date (.30); telephone call with F. Ingram regarding nature of business and assets to liquidate (.40); telephone call with attorney for landlord regarding possession issues (.20).	0.90
10/26/06	NBN	Telephone call with lessor's attorney and Debtor's attorney regarding access to premises (.30); review creditor information and asset information (.60).	0.90
10/30/06	NBN	Telephone conferences with F. Ingram, G. Cotovsky and C. Matsakis regarding meeting on October 31, at the premises.	0.80
11/02/06	NBN	Review Schedule B information and inventory listing (.90); telephone call with F. Ingram regarding same (.20).	1.10
11/09/06	NBN	Telephone call with representative of Water Cooler lessor regarding picking up equipment (.20); review equipment lease (.20).	0.40
11/13/06	NBN	Telephone call with F. Ingram regarding section 341 meeting on 11/16 and filing remaining schedules and SOFA.	0.20
11/16/06	NBN	Telephone call with C. Matsakis regarding removal of property from business premises (.20); conduct section 341 meeting (.50).	0.70
11/27/06	NBN	Review tax returns from 2000 thru 2004 (.30); review information as to Frontier National Product receivable (.20).	0.50
12/01/06	NBN	Review letter from C. Matsakis and telephone conference with and letter to rep of Adpress regarding sale of private label vitamins.	0.40
12/07/06	NBN	Prepare initial asset report.	0.20
12/08/06	NBN	Review claim filing date notice.	0.20
12/13/06	NBN	Review executed agreement with Chicago Liquidators.	0.20

PLEASE SEND PAYMENT TO:

Much Shelist ■ 35335 Eagle Way ■ Chicago, IL 60678.1353

QUESTIONS?

E billinginquiries@muchshelist.com ■ www.muchshelist.com

thinking business, practicing law.

MUCH SHELIST

191 North Wacker Drive, Suite 1800
Chicago, IL 60606.1615
T 312.521.2000 F 312.521.2100
FEIN 36-2757501

Sherwyn's Health Food Shop, Inc.
c/o Norman B. Newman
191 N. Wacker Dr.
Chicago, IL 60606

Invoice Number: *****

Invoice Date: 11/13/2008

Matter Number: 0005882.0009
06 - Trustee Matters

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
12/15/06	NBN	Review claim bar date notice.	0.20
12/28/06	NBN	Telephone call with G. Cotovsky regarding shares in Natural Way and creditors contacting bank account (.20); preliminary review of claims filed (.40).	0.60
12/29/06	NBN	Review results of sale (.40); review additional claims filed (.30).	0.70
01/04/07	NBN	Review additional claims filed.	0.30
01/12/07	NXS	Reconcile bank statements.	0.20
01/18/07	NBN	Review information from C. Matsakis regarding status of sale and review website listings.	0.80
01/24/07	NBN	Review current results of sale.	0.50
02/05/07	NBN	Review letter from C. Matsakis regarding status of sale.	0.20
02/06/07	NBN	Correspondences with C. Matsakis regarding status of sale.	0.20
02/07/07	NBN	Review latest sale update from C. Matsakis.	0.30
02/19/07	NBN	Correspondences with C. Matsakis regarding sale update and remitting sale proceeds.	0.30
02/20/07	NXS	Reconcile bank statements.	0.30
03/07/07	NBN	Review letter from C Matsakis regarding preparing sale status report and review items for sale on website.	0.50
03/14/07	NBN	Review claims register.	0.40
03/19/07	NXS	Reconcile bank statements.	0.20
04/06/07	NBN	Review updated sale report from C. Matsakis.	0.40
04/10/07	NBN	Meet with B. Hackney regarding The Natural Way matter.	0.20
04/10/07	NXS	Reconcile bank statements.	0.20
05/07/07	NBN	Review correspondences from C. Matsakis regarding status of sale.	0.20

PLEASE SEND PAYMENT TO:

Much Shelist ■ 35335 Eagle Way ■ Chicago, IL 60678.1353

QUESTIONS?

E billinginquiries@muchshelist.com ■ www.muchshelist.com

thinking business, practicing law.

MUCH SHELIST

191 North Wacker Drive, Suite 1800
Chicago, IL 60606.1615
T 312.521.2000 F 312.521.2100
FEIN 36-2757501

Sherwyn's Health Food Shop, Inc.
c/o Norman B. Newman
191 N. Wacker Dr.
Chicago, IL 60606

Invoice Number: *****

Invoice Date: 11/13/2008

Matter Number: 0005882.0009
06 - Trustee Matters

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
05/08/07	NBN	Telephone conference with representative of Tree of Life confirming claim filed (.20); review claims register (.40); review latest sale information from C. Matsakis (.30).	0.90
05/08/07	NXS	Reconcile bank statements.	0.20
05/31/07	NBN	Review order approving sale of the Nature's Way Stock.	0.20
06/07/07	NBN	Telephone conference with C. Cohen and S. Glover regarding employment to prepare tax returns.	0.30
06/18/07	NXS	Reconcile bank statements.	0.20
06/21/07	NBN	Telephone conference with rep. of AT&T regarding prospects for a dividend.	0.20
07/12/07	NBN	Review sales report from C. Matsakis.	0.30
07/23/07	NBN	Telephone conference with G. Cotovsky and S. Glover regarding information needed for tax returns (.30); review correspondences from C. Matsakis regarding documents in his possession (.20).	0.50
07/24/07	NBN	Review correspondences from S. Glover regarding financial information for tax returns.	0.20
07/30/07	NBN	Review latest sale report from C. Matsakis (.40); Telephone conference with S. Glover regarding status of information for tax returns (.30).	0.80
08/16/07	NBN	Discussions with C. Cohen regarding information needed for tax returns.	0.30
12/20/07	NBN	Review sale proceeds and detail of expenses from auction sale.	0.30
01/17/08	NBN	Review compensation order for Chicago Liquidators (.20); review schedules regarding liquidators assets (.40).	0.60
01/18/08	NBN	Letter to C. Matsakis regarding payment of compensation.	0.20
02/04/08	NBN	Correspondence with S. Glover re: information for 2006 tax return (.2); review statement of financial affairs income references (.2); review tax returns (.9).	1.30

PLEASE SEND PAYMENT TO:

Much Shelist ■ 35335 Eagle Way ■ Chicago, IL 60678.1353

QUESTIONS?

E billinginquiries@muchshelist.com ■ www.muchshelist.com

thinking business, practicing law.

MUCH SHELIST

191 North Wacker Drive, Suite 1800
Chicago, IL 60606.1615
T 312.521.2000 F 312.521.2100
FEIN 36-2757501

Sherwyn's Health Food Shop, Inc.
c/o Norman B. Newman
191 N. Wacker Dr.
Chicago, IL 60606

Invoice Number: *****

Invoice Date: 11/13/2008

Matter Number: 0005882.0009
06 - Trustee Matters

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
02/06/08	NBN	Review distributions from Frontier Products co-op (.2); review recap of auction sale results (.9).	1.10
02/07/08	NBN	Continue review of claims register and telephone conference with S. Glover re: tax returns.	1.20
02/12/08	NBN	Review claims register for possible objections.	1.30
02/19/08	NBN	Review tax claims and returns for possible objections (.80): review disposition of stock and inventory (.50).	1.30
02/19/08	NXS	Reconcile bank statements.	0.10
02/21/08	NBN	Telephone conference with S. Glover regarding prior accountant preparing tax returns (.20); discussion with F. Ingram regarding same (.20).	0.40
03/25/08	NBN	Review accountant engagement letter for tax returns (.20); review claims (.30).	0.50
04/10/08	NXS	Reconcile bank statements.	0.20
05/02/08	NBN	Review statement of services from Miller Cooper.	0.30
05/19/08	NXS	Reconcile bank statements.	0.20
06/09/08	NXS	Reconcile bank statements.	0.20
06/10/08	NBN	Review recap of sale of assets (.30); correspondences with S. Glover regarding revenue generated (.20).	0.50
06/12/08	NBN	Letter to S. Glover enclosing checks for awarded fees and expenses (.20); review Chicago Auction Services sale re-cap (.30).	0.50
07/15/08	NBN	Discussion with C. Matsakis regarding return of leased computer and cash register systems (.20); finalize review of claim register (.40).	0.60
09/04/08	NBN	Correspondences with S. Glover regarding 2007 returns and 2008 information needed.	0.30
09/24/08	NBN	Telephone conference with C. Matsakis regarding abandoning books and records.	0.20

PLEASE SEND PAYMENT TO:

Much Shelist ■ 35335 Eagle Way ■ Chicago, IL 60678.1353

QUESTIONS?

E billinginquiries@muchshelist.com ■ www.muchshelist.com

thinking business, practicing law.

MUCH SHELIST

191 North Wacker Drive, Suite 1800
Chicago, IL 60606.1615

T 312.521.2000 F 312.521.2100

FEIN 36-2757501

Sherwyn's Health Food Shop, Inc.
c/o Norman B. Newman
191 N. Wacker Dr.
Chicago, IL 60606

Invoice Number: *****

Invoice Date: 11/13/2008

Matter Number: 0005882.0009
06 - Trustee Matters

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
09/25/08	NBN	Correspondences and telephone call with S. Glover regarding final tax return (.30); correspondences with C. Matsakis regarding description of records in storage (.20).	0.50
09/29/08	NBN	Review information from C. Matsakis regarding nature of records in storage.	0.50
10/07/08	NBN	Review claims register regarding closing case.	0.30
10/21/08	NBN	Discussion with C. Matsakis regarding motion to abandon books and records.	0.30
10/31/08	NBN	Discussion with C. McManus regarding abandonment order (.2) review letter from IRS regarding 7/31/07 return accepted as filed (.2)	0.40
11/07/08	NBN	Discussion with C. Matsakis regarding destroying books and records (.20); review accountants statement for fee application (.30).	0.50
Total Hours			31.10

DISPOSITION OF ESTATE PROPERTY

Scheduled Property and Disposition	Amount Realized

Unscheduled Property	Amount Realized

TOTAL RECEIPTS	\$	<u>56,071.55</u>
TOTAL SCHEDULED VALUE OF PROPERTY	\$	0.00
ABANDONED		<u> </u>
TOTAL SCHEDULED VALUE OF EXEMPT PROPERTY	\$	<u>0.00</u>

Individual Estate Property Record and Report

Asset Cases

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Trustee: (330560) NORMAN NEWMAN

Filed (f) or Converted (c): 10/23/06 (f)

\$341(a) Meeting Date: 11/16/06

Claims Bar Date: 03/09/07

Period Ending: 11/20/08

Ref. #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a) abandon. DA=\$554(c) abandon..	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA) or Gross Value of Remaining Assets	Doc Filed
1	BANK ACCOUNTS	173.00	173.00		0.00		01/23/09
2	ACCOUNTS RECEIVABLE (Natural Way)	6,000.00	6,000.00		20,484.08		01/23/09
3	ACCOUNTS RECEIVABLE (Frontier)	11,457.00	11,457.00		8,748.77		01/23/09
4	OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES	238,770.00	238,770.00		11,553.90		01/23/09
5	MACHINERY, FIXTURES, AND BUSINESS EQUIPMENT	800.00	800.00		0.00		01/23/09
6	INVENTORY	80,938.64	80,938.64		11,553.90		01/23/09
7	OTHER ACCOUNT RECEIVABLES (u)	Unknown	Unknown		2.08		01/23/09
8	LITIGATION SETTLEMENT (u)	3,522.80	3,522.80		3,522.80		01/23/09
Int	INTEREST (u)	Unknown	N/A		206.02	Unknown	01/23/09
9	Assets Totals (Excluding unknown values)	\$341,661.44	\$341,661.44		\$56,071.55	\$0.00	01/23/09

Major Activities Affecting Case Closing:

Finalized internet auction sale of personal property. Employed accountant to prepare tax returns. Commenced review of proofs of claim.

Initial Projected Date Of Final Report (TFR): April 30, 2008

Current Projected Date Of Final Report (TFR): July 31, 2008

Desc Main

EXHIBIT C

CASH RECEIPTS AND DISBURSEMENTS

Form 2

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Trustee: NORMAN NEWMAN (330560)
 Bank Name: JPMORGAN CHASE BANK, N.A.
 Account: ***_*****52-65 - Money Market Account
 Blanket Bond: \$5,000,000.00 (per case limit)
 Separate Bond: N/A

Taxpayer ID #: 36-2774662

Period Ending: 11/20/08

Case 06-13617

1 Trans. Date	2 {Ref #}/ Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
12/06/06	{3}	Frontier Natural Products Co.	Account Receivable	1121-000	100.00		100.00
12/06/06	{7}	Universal Marketing Services, Inc.	Account Receivable	1221-000	2.08		102.08
12/06/06	{3}	Frontier Natural Products	Account Receivable	1121-000	100.00		202.08
12/27/06	{3}	Frontier Natural Products	Account Receivable	1121-000	5,091.02		5,293.10
12/27/06	{3}	Frontier Natural Products	Account Receivable	1121-000	3,359.27		8,652.37
12/29/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	0.19		8,652.56
01/10/07	{8}	Antitrust Litigation Settlement Fund	Settlement Funds	1249-000	3,522.80		12,175.36
01/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	6.89		12,182.25
02/06/07	1001	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/01/2007 FOR CASE #06-13617, Bond #016026455	2300-000		10.15	12,172.10
02/28/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	6.06		12,178.16
03/28/07	{3}	Frontier Natural Products		1121-000	98.48		12,276.64
03/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	6.50		12,283.14
03/30/07		Chase Bank	Federal Interest Withheld	2990-000		1.82	12,281.32
04/05/07		Chase Bank	Federal Interest Withheld	2990-000		-1.82	12,283.14
04/26/07	{2}	The Natural Way, Inc.	Sale of stock in Natural Way.	1121-000	20,484.08		32,767.22
04/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	7.10		32,774.32
05/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	18.08		32,792.40
06/29/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	16.92		32,809.32
07/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	18.68		32,828.00
08/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	18.11		32,846.11
09/28/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	16.37		32,862.48
10/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	19.30		32,881.78
11/08/07	1002	Much Shellist, et.al.	Interim Fees for 10/25/06 through 9/5/07	3110-000		16,470.00	16,411.78
11/08/07	1003	Much Shellist, et.al.	Interim Expenses for 10/25/06 through	3120-000		488.50	15,923.28
Subtotals :					\$32,891.93	\$16,968.65	

Form 2

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Trustee: NORMAN NEWMAN (330560)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***_*****52-65 - Money Market Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 36-2774662

Period Ending: 11/20/08

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
			09/05/07				
11/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6000%	1270-000	11.90		15,935.18
12/21/07		Chicago Liquidators Services, Inc.	Sale of Personal Property		23,107.80		39,042.98
	{4}		Sale of Personal Property	1129-000			39,042.98
	{6}		Sale of Personal Property	1129-000			39,042.98
12/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6000%	1270-000	10.39		39,053.37
01/17/08	1004	Chicago Liquidators	Interim Compensation to Liquidation Agent	3991-000		2,310.78	36,742.59
01/17/08	1005	Chicago Liquidators	Interim Expenses to Liquidation Agent	3992-000		8,826.39	27,916.20
01/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.3000%	1270-000	17.85		27,934.05
02/14/08	1006	Norman B. Newman, Trustee	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/14/2008 FOR CASE #06-13617 Voided on 02/14/08	2300-000		24.88	27,909.17
02/14/08	1006	Norman B. Newman, Trustee	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/14/2008 FOR CASE #06-13617 Voided: check issued on 02/14/08	2300-000		-24.88	27,934.05
02/14/08	1007	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/14/2008 FOR CASE #06-13617	2300-000		24.93	27,909.12
02/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2500%	1270-000	5.73		27,914.85
03/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	5.18		27,920.03
04/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	3.89		27,923.92
05/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.49		27,927.41

{ Asset reference(s)

Subtotals :

\$23,166.23

\$11,162.10

Form 2

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Trustee: NORMAN NEWMAN (330560)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-*****52-65 - Money Market Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 36-2774662

Period Ending: 11/20/08

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
06/12/08	1008	Miller Cooper & Co., Ltd.	Compensation for Accounting Services Relating to Invoice #66248	3410-000		6,411.00	21,516.41
06/12/08	1009	Miller Cooper & Co., Ltd.	Compensation for Accounting Services Relating to Invoice #66248	3420-000		400.00	21,116.41
06/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.13		21,113.54
07/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.68		21,126.23
08/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.51		21,124.76
09/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.77		21,127.50
10/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1200%	1270-000	2.30		21,125.80

ACCOUNT TOTALS

Less: Bank Transfers

Subtotal

Less: Payments to Debtors

NET Receipts / Disbursements

56,071.55	34,941.75
0.00	0.00
56,071.55	34,941.75
0.00	0.00
56,071.55	34,941.75

Case 06-13617

Form 2

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001
Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Trustee: NORMAN NEWMAN (330560)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-****52-65 - Money Market Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 36-2774662
Period Ending: 11/20/08

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
---------------------	---------------------------	------------------------------	---------------------------------	--------	---------------------	--------------------------	--------------------------------------

TOTAL - ALL ACCOUNTS				Net		Account
				Receipts	Disbursements	Balance
MMA # ***-****52-65				56,071.55	34,941.75	21,129.80
				\$56,071.55	\$34,941.75	\$21,129.80

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:) CHAPTER 7 CASE
)
SHERWYN'S HEALTH FOOD SHOP, INC.) CASE NO. 06-13617
)
) JUDGE PAMELA S. HOLLIS
Debtor(s))

DISTRIBUTION REPORT

I, NORMAN NEWMAN, Trustee herein, certify that I have reviewed all claims filed with the Clerk of the Bankruptcy Court and have examined all orders of Court, and state that based on my review I propose to make the following distribution:

SUMMARY OF DISTRIBUTION:

Secured Claims	\$ <u>0.00</u>
Chapter 7 Administrative Expenses:	\$ <u>21,129.80</u>
Chapter 11 Administrative Expenses:	\$ <u>0.00</u>
Priority Claims (507(a)(2)-(a)(7)):	\$ <u>0.00</u>
Secured Tax Liens:	\$ <u>0.00</u>
Priority Tax Claims:	\$ <u>0.00</u>
Other Priority Claims (507(a)(9)):	\$ <u>0.00</u>
General Unsecured Claims:	\$ <u>0.00</u>
<u>TOTAL AMOUNT TO BE DISTRIBUTED:</u>	\$ <u>21,129.80</u>

1. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
Secured Claims		\$0.00	0.00%
CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
2. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (B) and §507(a)(1) (Chapter 7 costs of administration including court costs and U.S. Trustee quarterly fees pursuant to 28 U.S.C. 1930(6))		\$27,658.28	76.40%
CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
A	Norman B. Newman, Trustee	6,053.58	4,153.39
B	Much Shelist, et.al.	14,662.00	10,059.67
C	Much Shelist, et.al.	82.70	56.74
D	Miller Cooper & Co., Ltd.	6,060.00	6,060.00
E	Miller Cooper & Co., Ltd.	800.00	800.00
3. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) (Debtor-in- possession (DIP) administrative expenses)		\$0.00	0.00%
CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT

4.	TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
----	----------------	------------------------------	------------------------

	§507(a)(2) - Gap claims arising in involuntary cases and allowed pursuant to §502(f)	\$0.00	0.00%
--	--	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

5.	TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
----	----------------	------------------------------	------------------------

	§507(a)(3) - Wages, salaries or commissions limited to \$4,300.00	\$0.00	0.00%
--	---	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

6.	TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
----	----------------	------------------------------	------------------------

	§507(a)(4) - Contributions to Employee Benefit Funds	\$0.00	0.00%
--	--	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

7.	TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
----	----------------	------------------------------	------------------------

	§507(a)(5) - Farmers' and Fishermen's claims to the extent of \$4,300.00	\$0.00	0.00%
--	--	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

8. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
-------------------	------------------------------	------------------------

507(a)(6) - Deposits by consumers to the extent of \$1,950.00	\$0.00	0.00%
---	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

9. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
-------------------	------------------------------	------------------------

507(a)(7) - Alimony	\$0.00	0.00%
---------------------	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

10. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
--------------------	------------------------------	------------------------

§724(b) - Tax Liens	\$0.00	0.00%
---------------------	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

11. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
--------------------	------------------------------	------------------------

§507(a)(8) - Tax claims excluding fines and	\$0.00	0.00%
---	--------	-------

penalties

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

12.	TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
-----	----------------	------------------------------	------------------------

	§507(a)(9) - Capital Commitments to FDIC, et al.	\$0.00	0.00%
--	---	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

13.	TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
-----	----------------	------------------------------	------------------------

	§726(a)(2) - General Claims (To be paid <u>pro-rata</u> after costs of administration and priority claims are paid in full)	\$239,541.39	0.00%
--	---	--------------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

1	ComEd	10,502.49	0.00
3	KeHe Foods Distributors	4,180.10	0.00
4	Nutri Biotic	145.55	0.00
5	FFr Inc.	551.88	0.00
6	Country Life Natural Foods	4,046.26	0.00
7	Frankly Natural	239.75	0.00
8	A.G. Adjustments, Ltd.	2,121.51	0.00

9	Aubrey Organics	1,065.64	0.00
10	Enzymatic Therapy	1,271.30	0.00
11	New Chapter	837.73	0.00
12	Main Coast Sea Vegetables	332.40	0.00
13	Jarrow Formulas	2,078.57	0.00
14	Flora, Inc.	899.78	0.00
15	Warren Laboratories, LP	169.29	0.00
16	Country Life Vitamins	11,555.69	0.00
18	Flexcin	245.95	0.00
19	Cedars's Mediterranean Foods	908.05	0.00
20	Smart Nutrition	1,296.50	0.00
21	Herbaltone	159.68	0.00
22	Lotus Light	2,113.41	0.00
23	First American Properties, LLC	45,215.46	0.00
24	American Express Bank FSB	1,753.99	0.00
25	Adpress Inc.	12,483.56	0.00
26	Garden Foods Products	504.29	0.00
27	FMIC	1,961.40	0.00
28	Now Foods	2,765.32	0.00
29	Midpack Corp	548.70	0.00
30	Tree of Life	108,592.85	0.00
32	US Bancorp Manifest Funding Services	20,994.29	0.00

14. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
--------------------	------------------------------	------------------------

Subordinated unsecured claims	\$0.00	0.00%
-------------------------------	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

15. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
--------------------	------------------------------	------------------------

§726(a)(3) - Late unsecured claims	\$6,025.07	0.00%
------------------------------------	------------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

33	J.R. Carlson	6,025.07	0.00
----	--------------	----------	------

16. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
--------------------	------------------------------	------------------------

§726(a)(4) - Fines/penalties	\$0.00	0.00%
------------------------------	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

17. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
--------------------	------------------------------	------------------------

§726(a)(5) - Interest	\$0.00	0.00%
-----------------------	--------	-------

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

18. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(6) - Surplus to Debtor	\$0.00	0.00%

CLAIM NUMBER	CREDITOR	ALLOWED AMOUNT	DIVIDEND AMOUNT
-----------------	----------	-------------------	--------------------

The following claims are not included in the distribution because they have been disallowed by court order or have been withdrawn by the claimant:

TYPE OF CLAIM	CLAIM NUMBER	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED /WITHDRAWN (DESIGNATE)
Unsecured	17	Enzymatic Therapy 825 Challenger Dr PO Box 22310 Green Bay, WI 543052310	\$1,271.30	Disallowed/ Duplicate

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct.

Dated: 1/23/2009

/s/ Norman B. Newman

NORMAN NEWMAN, Trustee

Case: 06-13617 SHERWYN'S HEALTH FOOD SHOP, INC.

Report Includes ONLY Claims with a Proposed Distribution

Case Balance: \$21,129.80 **Total Proposed Payment:** \$21,129.80 **Remaining Balance:** \$0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
D	Miller Cooper & Co., Ltd. <3410-00 Accountant for Trustee Fees (Other Firm)>	Admin Ch. 7	6,060.00	6,060.00	0.00	6,060.00	6,060.00	15,069.80
E	Miller Cooper & Co., Ltd. <3420-00 Accountant for Trustee Expenses (Other Firm)>	Admin Ch. 7	800.00	800.00	0.00	800.00	800.00	14,269.80
A	Norman B. Newman, Trustee <2100-00 Trustee Compensation>	Admin Ch. 7	6,053.58	6,053.58	0.00	6,053.58	4,153.39	10,116.41
B	Much Shelist, et.al. <3110-00 Attorney for Trustee Fees (Trustee Firm)>	Admin Ch. 7	14,662.00	14,662.00	0.00	14,662.00	10,059.67	56.74
C	Much Shelist, et.al. <3120-00 Attorney for Trustee Expenses (Trustee Firm)>	Admin Ch. 7	82.70	82.70	0.00	82.70	56.74	0.00
SUBTOTAL FOR ADMIN CH. 7			27,658.28	27,658.28	0.00	27,658.28	21,129.80	
Total for Case 06-13617 :			\$27,658.28	\$27,658.28	\$0.00	\$27,658.28	\$21,129.80	

CASE SUMMARY

	Amount Filed	Amount Allowed	Paid to Date	Proposed Payment	% paid
Total Administrative Claims :	\$27,658.28	\$27,658.28	\$0.00	\$21,129.80	76.395929%